

SUSTAINABILITY AND THE UK'S LEADING RETAILERS

ODRŽIVOST I VODEĆI TRGOVCI NA MALO U UJEDINJENOM KRALJEVSTVU

TRŽIŠTE

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Review

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ABSTRACT

This paper provides a review of the sustainability commitments and achievements currently being publicly reported by the UK's leading retailers and of the nature of the reporting process, and also offers some reflections on the ways these retailers are addressing and pursuing sustainability agendas. The paper begins with a short discussion of the characteristics of sustainability and draws its empirical material from the most recent information on sustainability posted on the top ten UK retailer's corporate websites. The findings reveal that the top ten UK retailers' sustainability commitments and achievements em-

SAŽETAK

U radu se iznosi pregled o predanosti i postignućima održivosti, o kojima trenutačno javno izvještavaju vodeći trgovci na malo iz Ujedinjenog Kraljevstva, kao i prirodi procesa izvještavanja. Isto se tako iznose i neka promišljanja o načinima kako se trgovci na malo usmjeravaju na održivost te provode planirane aktivnosti koje su uz to vezane. Rad počinje kratkom raspravom o obilježjima održivosti, a empirijski materijal obuhvaća recentne informacije o održivosti, objavljene na korporativnim web stranicama 10 vodećih trgovaca na malo u Ujedinjenom Kraljevstvu. Rezultati otkrivaju da predanost i postignuća održivo-

brace a wide range of environmental, social and economic issues but that the reporting process has a number of weaknesses that undermine its transparency and integrity. More critically, the authors argue that these commitments are principally driven by the search for efficiency gains and that they are couched within existing business models centered on continuing growth. Thus, the leading UK retailers are, at best, currently pursuing a “weak” rather than a “strong” model of sustainability; in pursuing continuing growth, they are effectively ignoring the fact the current patterns of consumption may be unsustainable in the long term. The paper provides an accessible review of the sustainability agendas being pursued by the UK’s leading retailers and as such it will interest academics, students and practitioners interested in retailing and corporate sustainability.

sti deset vodećih trgovaca na malo obuhvaćaju širok raspon pitanja vezanih uz okoliš, društvo i gospodarstvo, ali proces izvještavanja ima brojne slabosti koje ugrožavaju transparentnost i integritet. Autori kritički tvrde kako je predanost uglavnom vođena potragom za povećanjem efikasnosti i izražena u postojećem poslovnom modelu koji je usmjeren na neprekidni rast. Vodeći trgovci na malo u Ujedinjenom Kraljevstvu, u najboljem slučaju, trenutačno provode „slabi“, a ne „jaki“ model održivosti, a u potrazi za kontinuiranim rastom učinkovito ignoriraju činjenicu da sadašnji obrasci potrošnje mogu biti dugoročno neodrživi. Rad pruža pristupačan pregled održivih aktivnosti i ciljeva vodećih trgovaca na malo u Ujedinjenom Kraljevstvu i kako takav može biti zanimljiv znanstvenicima, studentima i stručnjacima u praksi zainteresiranim za maloprodaju i održivost poduzeća.

1. INTRODUCTION

Sustainability issues are higher on the consumer agenda than ever before and there is a growing awareness that retailers have become increasingly important players in promoting sustainability. Retailers are the active intermediaries between primary producers and manufacturers on the one hand and consumers on the other hand. As such the large retailers are in a singularly powerful position to promote sustainability through their partnerships with their suppliers and through their daily interactions with millions of consumers. Over a decade ago Durieu (2003), for example, argued that large retailers "can greatly influence changes in production processes and consumption patterns and are well positioned to exert pressure on producers in favour of more sustainable choices". In 2009, the European Commission and a number of leading European retailers launched a Retail Forum as part of an initiative to promote more sustainable consumption. That said, in advertising its 2012 Bi-Annual Conference on Business and the Environment, Globe (2012) – a not for profit organization "dedicated to finding practical business oriented solutions to the world's environmental problems" posed the question: "is sustainable retailing an oxymoron?" However, PriceWaterHouseCoopers (2014) has argued that "pressure on commodity and energy prices and scarcity of raw materials together with regulator and competitor actions are combining to ensure retail and consumer goods companies cannot ignore the environmental and social dimension of how they operate". With this in mind, the aims of this paper are threefold: namely, to provide a basic review of sustainability, to review both the sustainability commitments and achievements publicly reported by the UK's leading retailers and the nature of their reporting processes, and to offer some critical reflections on how these retailers are currently addressing and pursuing sustainability.

2. SUSTAINABILITY

In recent decades, the term sustainability has become increasingly widely deployed to serve and justify a variety of ends but "the idea of sustainability is not a mere mind game played by modern technocrats, nor the brainwave of some tree hugging eco-warriors It is our primal world cultural heritage" (Gruber, 2012). Nevertheless, the concepts of "sustainable development" and "sustainability" received much more widespread attention and currency from the 1980s onwards, following the publication of the *"World Conservation Strategy"* (International Union for Conservation of Nature and Natural Resources, 1980) and *"Our Common Future"* (World Commission on Environment and Development, 1987). In the following decades, the term sustainability has become increasingly seen as offering a potential solution for a wide range of challenges and problems from the global to the local scale across seemingly all walks of life. Diesendorf (2000) argued that sustainability can be seen as "the goal or endpoint of a process called sustainable development". Arguably the most widely used definition of sustainable development is that provided in *"Our Common Future"*; namely, "development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (World Commission on Environment and Development, 1987). In general terms, sustainability is seen to be concerned with living within limits, with understanding the complex interconnections between environment, society and economy and with the more equitable distribution of resources and human well-being.

However, defining sustainability is not straightforward and there are a number of contrasting and contested meanings. There are sets of definitions which emphasize ecological, marketing and business perspectives. Definitions based around ecological principles, for example, focus on conserving natural resources and protecting fragile ecosystems on which ultimately all human life depends. Goodland (1995), for

example, defined environmental sustainability as “the maintenance of natural capital”, arguing that it “seeks to improve human welfare by preserving the sources of raw materials used for human needs and ensuring that the sinks for human waste are not exceeded in order to prevent harm to humans”. In emphasizing a marketing perspective, Charter, Peattie, Ottmann and Polonsky (2002) argued that “sustainable marketing” is concerned with “creating, producing and delivering sustainable solutions with higher net sustainable value whilst continuously satisfying customers and other stakeholders”. From a wider business and management perspective, McKinsey (2009) has suggested that a “sustainable business means a business that can thrive in the long term” where “sustainability drives a bottom-line strategy to save costs, a top-line strategy to reach a new consumer base, and a talent strategy to get, keep, and develop creative employees”.

More generically, Hudson (2005) argued that definitions of sustainability range from “pallid blue green to dark deep green”. The former definition by Hudson (2005) suggests centering on “technological fixes within current relations of production, essentially trading off economic against environmental objectives, with the market as the prime resource allocation mechanism”, while for the latter “prioritizing the preservation of nature is pre-eminent” (Hudson, 2005). Hudson (2005) also suggests that the dominant view of sustainability “is grounded in a blue-green discourse of ecological modernization” and “claims that capital accumulation, profitable production and ecological sustainability are compatible goals”. Further he contrasts this view with the “deep green” perspective, which “would require significant reductions in living standards and radical changes in the dominant social relations of production” (Hudson, 2005). In a similar vein, a distinction is often made between “weak” and “strong” sustainability and Roper (2012) suggests that “weak sustainability prioritizes economic development, while strong sustainability subordinates economies to the natural environment and society, acknowledging ecological limits to growth”.

Within the world of business the concept of sustainability, variously defined, has consistently moved higher up boardroom agendas. Carroll and Buchholtz (2012), for example, suggested that “sustainability has become one of business’ most recent and urgent mandates”. A survey of business managers and executives undertaken by MIT Sloan Management Review and The Boston Consulting Group (2012) suggested that “70% of companies have placed sustainability permanently on management agendas” and that “despite a lackluster economy, many companies are increasing their commitment to sustainability initiatives, the opposite of what one would expect if sustainability were simply a luxury afforded by good times”. A number of factors can be identified in helping to explain this trend. These include the need to comply with a growing volume of environmental and social legislation and regulation; concerns about the cost and scarcity of natural resources; greater public and shareholder awareness of the importance of socially conscious financial investments; the growing media coverage of the activities of a wide range of anti-corporate pressure groups; and more general changes in social attitudes and values within modern capitalist societies. More specifically, companies are looking to publicly emphasize their commitment to sustainability in an attempt to help to differentiate themselves from their competitors and to enhance their corporate brand reputation.

At the same time, a number of critics view corporate commitments to sustainability as a cynical ploy, often popularly described as “greenwash”, designed to appeal to consumers who are seen to be concerned about the environmental and social impact of business operations throughout the supply chain, while effectively ignoring fundamental environmental and social concerns. As such moves towards sustainable marketing might be characterized by what Hamilton (2009) described as “shifting consciousnesses” towards “what is best described as green consumerism”. This he saw as “an approach that threatens to entrench the very attitudes and behaviours that are antithet-

ical to sustainability" and argued that "green consumerism has failed to induce significant inroads into the unsustainable nature of consumption and production" (Hamilton, 2009). Perhaps more radically Kahn (2010) argued that "green consumerism" is "an opportunity for corporations to turn the very crisis that they generate through their accumulation of capital via the exploitation of nature into myriad streams of emergent profit and investment revenue".

As interest in sustainability has gathered momentum, so have numerous attempts been made to develop theoretical frameworks of sustainability which recognize that social and economic development cannot be viewed in isolation from the natural environment. Todorov and Marinova (2009), for example, reviewed a wide range of models being developed to conceptualize what they describe as "an extremely complex concept" but concluded that a simple three dimensional representation of sustainability capturing environmental, social and economic elements, in a Venn diagram as three overlapping circles, is "powerful in reaching a broad audience". A number of authors have employed stakeholder theory to conceptualize sustainability and Steurer, Langer, Konrad and Martinuzzi (2005), for example, explored the relationship between sustainability and stakeholder theory and examined how "corporations are confronted with economic, social and environmental stakeholder claims". There have been attempts to develop a more critical theory. Amsler (2009), for example, has argued that "the contested politics and ambiguities of sustainability discourses" can be embraced to develop a "critical theory of sustainability". She further argues that current debates should be located "within a broader tradition of social criticism" and that "competing interpretations of sustainability" should be viewed as "invitations to explore the complex processes through which competing visions of just futures are produced, resisted and realized" (Amsler, 2009). Castro (2004) has sought to lay the foundations for a more radical theory of sustainability by questioning the very possibility of sustainable

development under capitalism and arguing that economic growth relies upon the continuing and inevitable exploitation of both natural and social capital.

3. FRAME OF REFERENCE AND METHOD OF ENQUIRY

In an attempt to review the extent to which the UK's leading retailers are reporting on sustainability commitments and achievements within the public realm, the top ten UK retailers (Table 1) ranked by the value of retail sales were selected for study. Several of the selected retailers have a number of trading formats, including superstores, discount stores and community convenience stores and while some have stores in a number of countries, others have a more limited geographical presence. Food retailers dominate the selected retailers and although many of them now offer a product and service range which extends beyond food, seven of them – namely, Tesco, Sainsbury's, ASDA, Wm. Morrison, the Co-operative Group, the John Lewis Partnership and Marks and Spencer – currently account for 81% of all food sales (Department for the Environment, Food and Rural Affairs, 2014). Alliance Boots is an international pharmacy-led health and beauty retailer, Kingfisher is Europe's largest home improvement retailer, and the Home Retail Group specializes in home and general merchandise and is the UK's largest multi-channel retailer. While Walmart (ASDA's parent company), Tesco, Marks and Spencer and Alliance Boots trade from 28, 13, 47 and 17 countries respectively, Sainsbury's and Wm. Morrison only have retail outlets within the UK. All the selected retailers have a high profile within the UK marketplace and as such might be seen to reflect contemporary approaches to sustainability within the industry and to be keen to publicize their sustainability initiatives to a wide audience.

Table 1: Top ten UK retailers

RETAILER	UK RETAIL SALES (2012/13) (£M)	CORPORATE WEB SITE ADDRESS
Tesco	£43,579	http://www.tesco.com/
Sainsbury's	£23,303	http://www.sainsburys.co.uk
ASDA	£22,814	http://www.walmart.com/
Wm. Morrison	£18,116	http://www.morrisons.com/
Marks and Spencer	£8,951	http://www.marksandspencer.com/
John Lewis Partnership	£8,466	http://www.johnlewis.com/
The Co-operative Group	£8,289	http://www.co-operative.coop/
Alliance Boots	£6,547	http://www.allianceboots.com/
Home Retail Group	£5,362	http://www.homeretailgroup.com/
Kingfisher	£4,316	http://www.kingfisher.com/

Source: Adapted from Retail Week (2014)

Businesses employ a variety of methods to report on sustainability, including “product labels, packaging, press/media relations, newsletters, issue related events, reports, posters, flyers, leaflets, brochures, websites, advertisements, information packs and word-of mouth” (European Commission Directorate-General for Enterprise, undated). Over a decade ago, Bowen (2003) reported that a growing number of large organizations were employing the Internet to report their sustainable development and sustainability commitments and achievements, and this has increasingly become the norm within the retail industry since then. This led the authors to conduct a digital Internet search for information, using the key words “sustainability report” and the name of each of the UK’s top ten food retailers in November 2014 and employing Google as the search engine.

Content analysis is often employed to interrogate corporate websites but in the current study the authors chose to tease out the key themes and narratives by a close inspection of the corporate sustainability reports. While the precise patterns of search and navigation varied from one retailer to another, the authors were essentially guided by loose grounded theory in that they selected and grouped sustainability themes and issues identified on the retailers’ corporate websites. The information revealed by this search

procedure provided the empirical material for this paper. The specific examples and selected quotations from the selected corporate websites within the paper are used primarily for illustrative rather than comparative purposes, with the focus being on conducting an overview of the sustainability issues addressed by the selected retailers rather than on attempting to provide a systematic analysis and comparative evaluation of the specific ways in which these retailers are currently addressing sustainability.

In discussing the reliability and validity of information obtained from the Internet Saunders, Lewis and Thornhill (2009) emphasized the importance of the authority and reputation of the source and the citation of a specific contact individual who can be approached for additional information. In surveying the top ten UK food retailers, the authors were satisfied that these two conditions were met. At the same time, the authors recognize that this approach has its limitations in that there are issues in the extent to which a company’s public statements genuinely, and in detail, reflect strategic corporate thinking and whether or not such pronouncements are little more than carefully constructed public relation exercises. However, the authors believe that their approach offers an accessible window and an appropriate portal for this exploratory study.

4. FINDINGS: RETAILERS' COMMITMENTS AND ACHIEVEMENTS

The Internet search revealed considerable variation in the volume and detail of information the UK's top ten retailers provided on their sustainability agendas and achievements. Several of them claimed to be integrating sustainability into their core business, and they all explicitly recognized that their activities have an impact on the environment and on the communities and economies in which they operate. Marc Bolland, the Chief Executive Officer of Marks and Spencer, for example, argued that the company's so-called Plan A launched in 2007 and designed "to reduce our social and environmental footprint" is now "a vital part of how we run our business"; Sir Charlie Mayfield, the Chairman of the John Lewis Partnership, claimed "sustainability is critical to the Partnership". More generally, the Home Retail Group, for example, stressed that two of its "five good business principles" are "reducing the impact our business has on the environment" and "sourcing the best products while minimizing our social and environmental impact". Kingfisher reported that the company is taking "a systemic and integrated approach to sustainability, one that is rooted in our business model". At the same time, a number of the selected retailers were keen to emphasize the business benefits in increasingly integrating sustainability into their business models. Doug Macmillan, the President and Chief Executive Officer of Walmart, argued that its commitment to sustainability "benefits the environment and our business" while, in making the "business case" for corporate responsibility and sustainability Sainsbury's claimed that its "sustainability commitments play a big part in our success". The retailers' commitments to sustainability are evidenced across a wide range of environmental, social and economic agendas (Table 2).

A wide range of environmental issues are addressed throughout the supply chain –namely,

climate change and carbon emissions; energy consumption; water stewardship; waste management; logistics; conserving natural resources; and sourcing environmentally friendly products. Tesco, for example, claimed to "have continued to lead the way with our climate change strategy", to "have consistently improved our energy efficiency and reduced our relative carbon emissions" and to be "progressing towards our ambition of being a zero-carbon business by 2050". The John Lewis Partnership reported "we need to recognise the need to adopt and future-proof our business against the impact of climate change and to minimise our contribution to it" whereas the Co-operative Group claimed to have "recognised the need to act on climate change long before most businesses" and outlined its strategy designed to reduce energy consumption, increasing energy efficiency, generating and using renewable energy, carbon off-setting and lobbying to influence public policies.

Wm. Morrison reported on its approach to waste management and argued that "waste minimisation, reduction and utilisation continue to be a strong area of focus for our business". More specifically, the company suggested that food waste was a particular concern for its stakeholders and it also outlined its initiatives designed to engage with customers on the importance of avoiding such waste, principally through its "Great Taste Less Waste" awareness campaign, through its support for wider national initiatives and through projects with local schools. Wm. Morrison also outlined the challenge of encouraging recycling waste materials and reported on its operation of over 4,000 recycling collection banks for paper, plastic, glass, cans, film, batteries and clothing in its stores and car parks throughout the UK. Alliance Boots reported on continuing "to actively pursue ways to minimise water usage in its manufacturing operations" and on working with "utility companies, bathroom retailers and consumer product manufacturers in an ongoing collaborative project to develop initiatives to improve the sustainability impacts arising in the bathroom".

Table 2: Sustainable issues – retailer summaries[illegible]

A number of the selected retailers addressed the issue of sustainable sourcing, and this is manifest in a variety of ways. Marks and Spencer, for example, claimed to "produce our products with integrity" and that its aim is "to use the most sustainable raw materials available"; the company also provided some brief details of its approach to leather tanning and dyeing, as well as its sourcing of sustainable cotton and wool to evidence its claims. Alliance Boots claimed to be taking "a holistic approach to product sustainability, embracing the whole product lifecycle, from concept and design through to customer use and final disposal of packaging and waste product". More specifically, the company suggested that "preserving the planet's biodiversity is a key aim of sustainable development" and argued that its environmental management processes seek to minimize the impacts arising from the sourcing of raw materials and from the operation of its facilities. Under the banner headline "Sourcing with Care", the Home Retail Group stressed its commitment to "sourcing the best products while minimising our social and environmental impact"; the company reports stocking timber and wood based products from "certified or otherwise known and legal sources" while sourcing plant species and growing media from "cultivated or farmed sources rather than wild stocks whenever we can". Sainsbury's reported on its commitment to animal welfare on farms and on launching the first range of "Freedom Food" accredited loch trout fillets in the UK.

Technological innovation was often seen to be important in offering solutions to environmental problems while also enhancing the customer experience. Alliance Boots, for example, reported on its investment in more efficient technology designed to reduce the impact of its business activities on the environment and to contribute to a more sustainable future. More specifically, the company reported on its investment in more efficient refrigeration cabinets in over 700 stores in the UK and the Republic of Ireland. The company claimed that the replacement cabinets are 40% more energy efficient, that they use better performing refrigerant gasses and low

energy fans and that will help to reduce food waste though better temperature controls. The John Lewis Partnership reported that its goal of reducing operational carbon emissions by 15% by 2020 (against its 2010/2011 baseline) "is the driving force behind innovation and the development of creative solutions" and that "we aim to maximise our use of low carbon sources and see these technologies as a vital component in our carbon reduction plan".

In addressing the social dimensions of sustainability, a number of common themes can be identified, including responsible sourcing; working conditions at suppliers; diversity and equal opportunities; training and development; health and safety; local community links; and charitable donations. All the leading UK retailers emphasized their commitment to their employees. Tesco, for example, argued that "our colleagues serve our customers and distribute our products every day" and that "it really matters that we give them the greatest possible support to do their work and develop as individuals... at every stage of their careers". More specifically, Tesco provided outline details of its leadership skills and "Women in Leadership" training program, its "Academy Online" and its commitment to "colleague engagement", which provides the company with an opportunity "to find out what matters to them". Kingfisher reported on its eco-product training, designed "to equip our employees with the right knowledge and skills to support customers to make more sustainable choices through regular training on our eco-product ranges". Kingfisher also emphasized its commitment to equality and diversity; here the company argued that "by creating an inclusive culture and diverse workforce we benefit from a wide range of skills, experience and perspectives" which "improves customer insight, widens our talent pool and enables better decision making".

John Lewis reported its aim "to source products from long term sustainable supply chains, which minimise environmental impact and create trust and value for everyone involved" while also

claiming that “for many years, we have helped suppliers to build sustainable businesses – commercially, ethically and environmentally – and provide long-term, satisfying employment”. More specifically, the company’s “Responsible Sourcing Code of Practice” sets out what is described as its “expectations of suppliers”, expecting “them to be honest about the issues they face and share best practice, so we can work together to make realistic, long term improvements”. Links with the local communities in which they operate and charitable giving are also an important element in the selected retailers’ sustainability commitments. The John Lewis Partnership, for example, argued that both its employees and its customers play a part in supporting the local communities in which the company trades via volunteering, through its “Community Matters” scheme and its work with local schools. The volunteering initiatives included participation in Business in the Community’s “Give and Gain” day, work with local primary schools running healthy food projects and quizzes focusing on healthy eating, and school visits to shops to taste fresh produce and to raise awareness about healthy eating. Tesco argued “one of the most significant responsibilities we have as a global retailer is to the communities we serve”; claiming that it wants “to use all our capabilities as a retailer to deliver positive impacts in local communities”. The company suggested that supporting charities and good causes was a vital element in its work with local communities and cited its policy of donating at least 1% of its annual pre-tax profits directly to charitable donations and to cause-related marketing.

Economic issues generally receive more limited coverage but include employment creation; building shareholder value; supplier relationships; and delivering customer value. Kingfisher, for example, reported generating £5.5 billion of operating cash flow over the previous six years, reinvesting £1.7 billion in the business and returning £1.1 billion to shareholders as annual dividends. Tesco argued that “youth unemployment is at crisis levels across Europe” and that the company is “determined to be part of the solution

and to create opportunities for millions of young people around the world”. More specifically, Tesco reported creating over 150,000 work opportunities for young people in 2013/2014. A number of the selected retailers stressed their commitment to local sourcing. The John Lewis Partnership, for example, reported “supporting home-grown industry”, as well as on its long-standing commitment to supporting and “championing” British farmers and growers, on its “Made in UK” initiative designed to support UK manufacturing and on “StartUp Britain”, which offers newly established small companies the opportunity to pitch their products to the company.

5. FINDINGS: THE REPORTING PROCESS

The nature of the reporting process itself also showed some variation amongst the selected retailers. The majority of the UK’s top ten retailers provided a brief narrative of their sustainability agendas and achievements, often illustrated with descriptive statistics and simple graphs and diagrams. The Co-operative Group, for example, claimed that its sustainability report “sets out how we are addressing the key sustainability issues for our business and seeking to be among the leading businesses in areas in supporting the communities in which we operate, responsible retailing, protecting the environment and stakeholder engagement” and that it includes information on “15 subject areas relating to our most material sustainability issues”. Cameo case studies are occasionally used to illustrate general themes within the top ten UK retailers’ sustainability reports. Under the banner “In Focus” Alliance Boots, for example, provided mini case studies of the company’s work in championing the role High Streets play at the heart of communities, on its support for the European Organisation for Research and Treatment of Cancer and the running of a pioneering pan-European biobank for colorectal cancer. In a similar vein, Tesco provided cameo case studies of the work of a

technical manager for bananas in South America to illustrate its sourcing activities, and of the company's support for flood relief programs in Malaysia in 2013.

A number of the selected retailers employed a variety of generic guidelines, embraced materiality and commissioned independent external assurance and expert commentaries as part of the reporting process. Some of the selected companies, including Walmart, Marks and Spencer and Kingfisher, made explicit reference to the Global Reporting Initiative (GRI) Guidelines. Kingfisher's sustainability report contained standard disclosures, covering economic, environmental, employment, human rights, community and product issues from the GRI guidelines, Marks and Spencer reported moving to a form of the GRI. Six of the retailers namely Sainsbury's, Walmart, Wm. Morrison, Marks and Spencer, the Co-operative Group and Kingfisher drew attention to the materiality process in producing their sustainability report. The Co-operative Group claimed that its "materiality decision-making process ensures that we focus on the issues that matter most to our stakeholders and our business" and more specifically on "the issues that reflect our significant social, environmental and economic impact and that influence our stakeholders' assessment and decision making". In identifying which issues are material and in determining their significance, the Co-operative Group considered a number of internal and external factors and a range of mechanisms. These include "considering issues raised by our members (e.g. through the democratic process and our membership engagement strategy) and other stakeholders (e.g. through customer participation in ethical policy formulation and employee and customer surveys) as well as considering business and society issues (as expressed through our business strategies and risk management processes, societal norms and emerging issues, external reporting standards and benchmarks".

Marks and Spencer reported that its sustainability commitments were "assessed for materiality by M&S management, who ranked them in

terms of their importance to stakeholders and importance to M&S on a 3x3 matrix". The two axes of this matrix, namely, importance to stakeholders and importance to M&S, are divided into three categories: high, medium and low. In terms of importance to stakeholders, the high category includes issues that are "frequently featured in the media, raised by key stakeholders or in key sustainability benchmarks" while the low category includes issues "which generally do not attract significant attention". Sainsbury's and Wm. Morrison also reported on employing a matrix approach in determining materiality. Sainsbury's, for example, claimed that its "materiality process helps us to focus on areas of most significance – both for our business and the wider world" and this process of focusing on the most material issues helps us to make a more direct link between our commercial strategy and the challenges we face regarding responsible operations". Although the other four selected retailers stressed a number of priorities in their sustainability reports, they did not explicitly refer to the concept of materiality. Tesco, for example, reported that it had "started to tackle three urgent issues facing society- food waste, health and youth unemployment" and "how we are strengthening our work in four essential areas – trading responsibly, reducing our impact on the environment, being a great employer and supporting local communities – which are fundamental to the way we do business". However, it offered no information on the processes involved in determining these goals.

Seven of the selected companies, namely, Tesco, the Co-operative Group, Wm. Morrison, Marks and Spencer, John Lewis Partnership, Alliance Boots and Kingfisher, commissioned and published external assurance statements as an integral part of their sustainability reporting. The five external assurance statements vary in their content and approach and in the character of the information provided. There was some variation in the scope and coverage of the reports, so the assurance statement for The Co-operative Group, for example, covered "all the key data and claims" in the company's report. Two Tomorrow's

assurance statement for the John Lewis Partnership covered “greenhouse gas emissions”, “operational waste” and “community investments” while the assurance report undertaken for Tesco by Environmental Resource Management covered “carbon and food waste”.

The assurance statements offer some limited information on the scope of the assessment process, on the work undertaken by the assessors and on the findings revealed by this process. Marks and Spencer, for example, commissioned Ernst and Young to provide external assurance on 40 of its Plan A commitments. Ernst and Young reported that the extent of their “evidence gathering procedures performed is less than that of a reasonable assurance process (such as financial audit) and therefore a lower level of assurance is provided”. That said, Ernst and Young concluded that “nothing has come to our attention that causes us to believe that the data relating to the selected Plan A commitments have not been collated properly” and that “we have reviewed the performance update against the selected Plan A commitments and we are not aware of any misstatements in the assertions made”.

In providing assurance statements, a number of assessors also made recommendations which highlight some of the limitations of the sustainability reporting process. In its assurance report for Marks and Spencer, Ernst and Young, for example, drew attention to the limitations of its review, namely that it had not tested the source data used to compile the performance information on the company’s Plan A commitments and that it had not interviewed Marks and Spencer’s employees at stores or in warehouses. This in turn led Ernst and Young to report that the extent of their “evidence gathering procedures performed is less than that of a reasonable assurance process (such as financial audit) and therefore a lower level of assurance is provided”. In its assurance statement for the John Lewis Partnership, DNV-GL reported that “raw data for refrigerants is not always readily accessible” and that as “the data consolidation process is largely manual, there exists the possibility for errors”, so

it recommended that the company “continue to improve data collection coverage”.

Three companies, namely, the Co-operative Group, Marks and Spencer and Sainsbury’s, included an expert opinion / external commentary in their sustainability reports. Jonathon Porritt, the Founder Director of Forum for the Future, provided a one-page personal commentary as part of the sustainability reports produced by Marks and Spencer and the Co-operative Group; Sally Uren, Chief Executive of Forum for the Future, provided a half-page expert opinion for Sainsbury’s. In his commentary for the Co-operative Group, Jonathan Porritt suggested that “to say 2013 was a difficult year for The Co-operative would be a significant understatement” but argued “the day to day sustainability work was pursued throughout 2013 with undiminished enthusiasm, not just by the full-time sustainability staff, but by the thousands of co-operative employees involved in different parts of the programme”. Further Jonathon Porritt claimed that “the level of investment back into the community (both here in the UK and overseas) remains hugely impressive”, as does the company’s “continuing commitment to sustainable energy”. Sally Uren’s external view described Sainsbury’s commitment to sustainability as a story of “continuous improvement” which included “flashes of truly pioneering practice”, and suggested that “Sainsbury’s has articulated that real value goes beyond simply cost and championed what it means to deliver a sustainable food system for the future”.

6. DISCUSSION

While all of the UK’s top ten retailers recognize and publicly report on a wide range of impacts their businesses have on the environment, society and the economy, there is considerable variation in the extent, nature and detail of the reporting process. This may reflect the reality that the UK’s leading retailers may be at the start of a long and potentially difficult journey towards

sustainability and Marks and Spencer, for example, has been reported as arguing that currently "no business in the world can claim to have come remotely close to sustainability" (Barry & Calver, 2009). Four sets of issues merit attention and careful reflection. Firstly, given the wide range of the sustainability agendas and issues currently being addressed by the UK's leading retailers, it will not always be easy to align what may be competing and contradictory strategic goals and decisions. At the strategic level, for example, Tesco's commitments to "source such an enormous range of products and to get them to so many millions of people, conveniently every day and at affordable prices" and the decisions and operations associated with these commitments may threaten other commitments, for example, that to "reducing our impact on the environment" and encouraging "our colleagues and customers to live healthier lives". When addressing sourcing policies, retailers may have to assess whether the environmental costs of importing fresh fruit, vegetables and flowers from Africa are outweighed by the social benefits of trading with less developed economies. Here retailers may have to make difficult trade-offs between competing goals. At the store level, managers who are working to meet what may be ever demanding operational and financial targets and/or to achieve performance related bonuses may, for example, when facing problems in staff scheduling, put employees under pressure to work outside the hours that suit their work/life balance or refuse to release employees for training and retail education programs.

Secondly, there is a set of issues concerning the ways in which the UK's top ten retailers report on their approach to sustainability. Generally, the accent is on providing a simple narrative of sustainability commitments and achievements, sometimes illustrated with basic descriptive statistics and mini case studies with pictures and simple diagrams being widely used to illustrate broad themes. Overall, the lack of common and agreed frameworks and standards and the use of simple case studies make it difficult not only to make any meaningful comparisons between

one company and another, but also to gauge the contribution that these companies are making towards sustainability at regional, national and international levels. The majority of the selected retailers provided some information on the extent to which they embraced materiality but, arguably more critically, there is only limited evidence of independent external assurance of the sustainability information the UK's top ten retailers posted on their corporate websites. At the same time, the expert commentary/external opinion included in the J. Sainsbury, the Co-operative Group and Marks and Spencer sustainability reports only addressed general issues. More specifically, they offered little or nothing by way of supporting evidence and they lacked critical awareness. In some ways the external view in the J. Sainsbury report, for example, is little more than a marketing statement seemingly designed to promote the company's corporate responsibility image.

The retailers' reluctance both to embrace materiality and to commission independent external assurance more comprehensively can be seen to undermine the transparency, reliability and credibility of the sustainability reporting process. However, it is important to remember that the UK's leading retailers are large, complex and dynamic organizations. Eliciting information from a wide range of stakeholders and capturing and storing comprehensive information and data across a diverse range of business activities throughout the supply chain in a variety of geographical locations is a challenging and a potentially costly venture and one which the majority of the UK's leading retailers currently demonstrably choose not to publicly pursue. Thus, while data on a company's carbon emissions may be systematically collected, collated and audited as part of the company's environmental commitments, information on their impact on local communities and levels of staff satisfaction may be more difficult to measure, collate, interpret and assure.

Thirdly, there are issues about the ways in which retailers construct their sustainability agen-

das. While all of the selected retailers explicitly stress their commitment to sustainability, they can be seen to be individually and collectively constructing a specific definition of the concept. Such a definition is built around business efficiency and the search for competitive advantage and can be seen to be driven as much by business imperatives as by a concern with sustainability. Thus, while many of the environmental initiatives addressed in the sustainability reports are designed to reduce energy and water consumption and waste emissions, for example, they also reduce retailers' costs. In a similar vein, the retailers' commitments to their employees focusing, for example, upon good working conditions, the work/life balance, health and safety at work and training and retail education all help to promote stability, security, loyalty and efficiency within the workforce. The UK's leading retailers might thus be seen to have constructed sustainability agendas which are driven primarily, though not necessarily exclusively, by their own commercial interests, with the accent being on efficiency gains across a wide range of economic, social and environmental issues rather than on maintaining the viability of natural ecosystems and reducing demands on finite natural resources.

Technological innovation has been widely seen to offer a means of promoting production efficiency and of being important in enabling the transition to a more sustainable future. Schor (2005), for example, suggested that "much of the literature on sustainable consumption has focused upon technological solutions", claiming that "advocates of technological solutions argue that more intelligent design and technological innovation can dramatically reduce or even stop the depletion of ecological resources, as well as eliminate toxic chemicals and ecosystem disruption". However, Huesemann (2003) suggests a number of reasons "why technological improvements in eco-efficiency alone will be insufficient to bring about a transition to sustainability". Schor (2005) further argued that "the popularity of technological solutions is also attributable to the fact that they are apolitical, and do not chal-

lenge macrostructures of production and consumption" and that "they fail to address increases in the scale of production and consumption, sometimes even arguing that such increases are not unsustainable if enough natural-capital-saving technical change occurs".

That said, the leading retailers' current construct of sustainability emphasizing efficiency can be interpreted, for example, as being consistent with the UK government's vision for sustainability which looks to "encouraging economic growth while protecting the environment and improving our quality of life" (Department for Environment, Food and Rural Affairs, 2013). This, in turn, raises questions about complexity and ambiguity in defining sustainability, about the nature of the relationship between the state and retail capital and about the locus of power within that relationship. French (2002), for example, argued that many states within advanced capitalist societies have sought to "implement sustainability through a restricted public sphere paradigm which places greater emphasis on the corporate imperative", namely, that the state must not jeopardize "the competitiveness of domiciled corporate interests in the wider globalized economy". With this in mind, he viewed the role of the state in the promotion of sustainability as a controversial one, arguing that "there is a balance to be drawn somewhere between overly prescriptive regulation, on the one hand, and the withdrawal of the state from the debate altogether, on the other". Here the argument is that without direct, sustained and purposeful political direction the market cannot, of itself, be relied upon to promote sustainability while, at the same time, the state cannot deliver sustainable development by regulation and legislation alone.

Finally, there are broader and more fundamental issues about the tension between sustainability and economic growth. In some ways the UK's leading retailers' general position was epitomized by Sir Terry Leahy, the then Chief Executive Officer of Tesco, in his "Foresight" contribution at the start of The Global Coca Cola Retailing Re-

search Council Forum report (2009), who argued that, at that time, his company "is seeking to create a movement which shows that it is possible to consume, to be green and to grow". This approach is certainly consistent with the argument advanced by Reisch, Spash and Bietz (2008), for example, that although moving towards sustainable consumption is a major policy agenda, "Growth of income and material throughput by means of industrialization and mass consumerism remains the basic aim of western democracy." Reisch et al. (2008) further argued that "rather than controlling consumption, recycling materials and increasing production efficiency have tended to be the dominant means supposed to decouple environmental degradation from economic growth."

Concerns about the large retailers' power and their claimed commitments to sustainability have been contested within the public arena. A number of pressure groups have become increasingly critical of the large retailers, arguing that the impact of large supermarkets on society is increasing and that they are having damaging effects on farmers, workers, eating habits, animal welfare and the environment. The Tescopoly Alliance, for example, which "represents a diverse group of organisations from large international NGOs to unions and small pressure groups" was launched in 2005 to highlight and challenge the negative impacts of Tesco's behavior along its supply chains, both in the UK and internationally, on small businesses, on communities and on the environment and to campaign on a wide range of issues "from worker's rights to the decline in small independent retailers" (Tescopoly Alliance, 2015a). The Tescopoly Alliance, for example, argued that "thousands of farmers and farmworkers are forced to leave agriculture each year because of the low prices they receive for their produce. Farmers' organizations believe that a major contributory factor to this crisis in British farming is the increasing buying power of supermarkets and their ability to squeeze suppliers" (Tescopoly Alliance, 2015b). In a similar vein, the Tescopoly Alliance also claimed that "supermarkets control nearly 80% of the British grocery market and as

the most powerful players along most food supply chains are able to dictate terms, conditions and prices to suppliers" and that "if suppliers complain, supermarkets can simply move their business elsewhere, and their dominance of the food retail sector is such that there may simply be no one else for farmers to sell their produce to" (Tescopoly Alliance, 2015b). The large retailers vigorously refute the vast majority of the accusations made against them, consistently arguing that their continuing success reflects their ability to respond effectively and efficiently to changing customer needs, expectations and aspirations.

Arguably more fundamentally, Jackson (2006) argued that "it is entirely fanciful to suppose that deep emission and resource cuts can be achieved without confronting the structure of market economies". In a similar vein, Castro (2004) questioned the very possibility of sustainable development under capitalism and argued that economic growth relies upon the continuing and inevitable exploitation of both natural and social capital. Here Fernando's (2003) assertion that "capitalism has shown remarkable creativity and power to undermine the goals of sustainable development by appropriating the language and practices of sustainable development" resonates loudly. More generally this, in turn, echoes Dolan's (2002) belief that "the goal of sustainable consumption needs to be seen as a political project, recognising the power relations between social groupings and between cultural value systems" and his warning that "this is the context within which the idea of sustainability will stand or fall".

7. CONCLUSIONS

All of the UK's top ten retailers publicly report on their commitments to sustainability and strategically they essentially argue that by integrating sustainability into their businesses, they are better placed to provide long term growth and financial security for all their stakeholders and to enhance their market position and reputation.

However, the authors argue that the UK's leading retailers' definitions of and commitments to sustainability can be interpreted as being driven as much by business imperatives as by commitments to sustainability. Thus, the accent is upon making efficiency gains across a wide range of economic, social and environmental issues rather than on maintaining the viability and integrity of natural ecosystems and on reducing demands on finite natural resources. At the same time, the retailers' seeming reluctance to fully embrace materiality and to commission comprehensive independent external assurance as integral elements in the sustainability reporting process can be seen to reduce the integrity and the credibility of this process. As such the UK's leading retailers are, at best, pursuing a "weak" rather than a "strong" model of sustainability. More critically, the authors suggest that the top ten UK retailers' commitments to sustainability are couched within existing business models, centered on continuing growth and consumption and that current policies can be viewed as little more than genuflections to sustainability. This, in turn, echoes Roper's (2012) belief that weak sustainability represents "a compromise that essentially requires very little change from dominant economic driven practices but effectively works to defuse opposition, increase legitimacy and allow business as usual". The UK's leading retailers are thus effectively and conveniently ignoring the fact that present patterns of consumption may simply be unsustainable in the long term. These retailers seem likely to continue to attract potentially increasingly vocal and sustained criticism from those who are exercised about what Jackson (2009) has described as "an emerging ecological crisis that is likely to dwarf the existing economic crisis".

The findings of this study and the issues raised in the discussion lead, in turn, to a number of managerial, research and arguably more fundamental implications. If the leading UK retailers are to strengthen and extend their commitment to sustainability, then they will need to undertake, or commission, research to investigate the most effective way in which they can use marketing communications to encourage customers

to make sustainable choices. However, within a constantly changing and fiercely competitive business environment there will be limits to the information about sustainability that large retailers can provide on the vast range of products they offer for sale. The retailers may also look to improve the quality of their assurance and verification procedures but this is not a straightforward task when they are sourcing products from a large number of suppliers and producers drawn from distant and politically diverse geographical areas. Furthermore, there are dangers that providing accurate and verifiable information for all products "drowns out the ability of consumers to make like-for-like comparisons and ceases to provide them with any useful means of comparison" (Consumer Focus, 2009). Reisch and others (2008) warned "sustainability communication is a highly complex and even risky activity that needs careful strategic planning and genuine stakeholder input". Almaani and others (2004), suggested that messages designed to promote sustainability need "to take into consideration the average customer awareness on sustainability issues" and that "the message will be more successful if it conveys a clear feel of a direct usefulness and advantage provided to the customer by the sustainable products compared to unsustainable ones". Looking to the future, growing stakeholder pressure may force the UK's leading retailers to commission more rigorous and wider ranging external assurance and to embrace materiality as integral and systematic elements in the reporting process. Such an approach could certainly be valuable in helping to counter the negative publicity many of the large retailers currently attract from pressure groups. More generally, the scientific knowledge base for sustainability and sustainable future is rapidly evolving and expanding, so the UK's leading retailers cannot afford to be seen as passive, disinterested or marginal spectators if they are to become meaningfully involved in playing a leadership role in the transition to a genuinely more sustainable future.

The UK's leading retailers play a pivotal role within the economy; they have become increas-

ingly powerful in driving both consumption and production and can be seen to have a vital role in promoting sustainability throughout their supply chains. This paper's contribution to knowledge lies in its exploratory examination of the ways these leading retailers are collectively reporting on their sustainability commitments and achievements; as such it offers a review of how the retail sector of the UK economy currently claims to be responding to the challenge of sustainability. At the same time, the paper also offers some critical reflections on the leading retailers' publicly reported sustainability commitments and achievements. This leads the authors to argue that the retailers' collective strategic approach to sustainability is couched within existing business models, centered on continuing growth and consumption, and that it does not genuinely address living within ecological and environmental limits seen to be central to sustainability. However, the authors recognize that the paper has its limitations. On the one hand,

the paper draws its empirical material from the sustainability reports and information the UK's top ten retailers posted on their corporate websites; therefore, it can be seen to focus on the leading retailers' public position on sustainability and the authors accept that this position may not be fully reflected in the corporate strategies pursued at the executive level. On the other hand, the paper set itself the aim of providing a preliminary examination of the leading retailers' approach to sustainability rather than a more detailed analysis of each of the diverse elements that constitute the leading UK retailers' sustainability strategies and programs. Nor does the paper seek to offer a systematic comparative review of these programs and strategies. In acknowledging both of these limitations, the authors suggest that leading UK retailers' sustainability commitments and achievements and the role of sustainability in corporate strategies offer a wide range of fertile opportunities for future retail research.

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